

INSTRUCTIONS ON COMPLETING THE SOUTH DAKOTA SALES TAX ON FOOD REFUND PROGRAM APPLICATION

Call -1-866-674-0543 toll free or (605) 773-4105 if you need assistance or have any questions in completing this form.

Answer the questions honestly and completely. Make sure you write or print clearly when filling out the application. Make sure you sign the form before mailing it in. If you are applying for someone else, answer the questions as they relate to that person, and that person's household, sign the application as the authorized representative and include your phone number if one is available. The person you are applying for must also sign the application.

Step 1: It is very important that both addresses are correct. If you receive your mail at the same address where you live, you only need to fill out the mailing address section. Only South Dakota residents are eligible for this program. If you have a telephone number that we can contact you at, please list it also.

Step 2: List your name first. Your **household members** are defined as any individuals who live with you if they are your spouse, your children under age 18, and any other individuals who share food costs and/or food with you.

If you live with a spouse, his/her name should be listed on the line after yours. Any child(ren) under age 18 who resides with you should be listed next. If you have child(ren) 18 years of age and older who live with you, they should be listed if they share food costs and/or eat with you. Next should be any person(s) who lives with you and shares food costs and/or eats with you. If there are other people in your home who do not share food costs and/or eat with you, do not list them unless they are your spouse or your child(ren) under age 18.

If you do not list a Social Security number, that individual cannot be counted when we determine your eligibility and benefit amount but his/her income must still be reported and will be used in the budget calculation.

Examples of race are White, Native American, Black, Asian, Hawaiian, Hispanic or any combination. Sex should be M – Male or F – Female. Completion of race or sex is optional which means you do not have to complete the race or sex section if you choose not to.

LS means legal status. If the individual is a U.S. Citizen enter "C" or if the individual is not a citizen but is in the United States legally, enter "L". If the individual is a non-citizen, and you do not list the legal status (LS), that individual cannot be included in the household count but his/her income must still be listed and will be used in the budget calculation.

Examples of relationship to you are Husband, Wife, Child, Brother, Sister, Friend, Grandchild, etc. If there are more than 4 people in your family or who share food costs and/or eats with you, list them on the back of the application form.

This chart shows the 3 months immediately before your application month (used when completing **Steps 3 and 4**):

IF DSS RECEIVES THE APPLICATION IN:	MONTH 1	MONTH 2	MONTH 3
January	October	November	December
February	November	December	January
March	December	January	February
April	January	February	March
May	February	March	April
June	March	April	May
July	April	May	June
August	May	June	July
September	June	July	August
October	July	August	September
November	August	September	October
December	September	October	November

Step 3: We need to know the actual number of **household members** who lived with you in the three months immediately before the month you sent this application to us. Please list on this form any individuals listed in Step 2 who **did not** live in your home for any one or two of the three months before you sent in the application form.

Example: An application was sent on July 23 showing Jane and John as household members. The three months before July are Month 1 – April; Month 2 – May, and Month 3 – June. Since John had only moved into the household in June, his name would be listed under Month 1 and Month 2 columns because he was **not** in the home those months as demonstrated below:

Month 1:	Month 2:	Month 3:
John	John	

Step 4: You must list all the money you and the rest of your household members received in the three months immediately before the month you sent this application to us. We must know who received the money, where the money came from (income source), and how much the gross amount was. The gross amount is the amount before any taxes, insurance, or other deductions is taken out.

If there is income from a business, you must list the net amount the business earned – this is the amount after all the allowable business expenses are subtracted. You can get this figure from your income tax form 1040, lines 12, 13, 14, 17, and/or 18. Divide the amount from those lines by 12 and list this amount in each month's column, unless the business has ended. If you didn't file an income tax form, use the net income from your business ledgers. If you need help in determining what to report for self-employment, please call 1-866-674-0543, toll free, or (605) 773-4105 for assistance.

Example: Jane and John's income in the 3 months before her application month is listed as:

Name	Month 1		Month 2		Month 3	
First Name:	Income Source:	Gross Amount:	Income Source:	Gross Amount:	Income Source:	Gross Amount:
Jane	Wages	\$400	Wages	\$425	Wages	\$483
Jane	Child Support	\$200	Child Support	\$200	Child Support	\$200
John	Wages	\$800	Wages	\$897	Wages	\$735
John	Social Security	\$125	Social Security	\$125	Social Security	\$125

If you need more space, continuing listing the income on the back side of the application form.

You must list ALL money received by your household members. Failure to list all the money, or the correct amounts could result in you having to repay the Department for any sales tax on food refund benefits that were paid out in error. When you sign the form, you are verifying that all the information is correct and you understand that there are penalties if the information is later proven to be wrong.

Your sales tax on food refund benefit is determined by the information you list on the application form. An average is taken of your household size for the prior 3 months and your household's income for the prior 3 months. If your household's income meets the guidelines, your benefit is based on your household's average size. If you or anyone in your household received food stamp benefits in any of the prior 3 month period, the tax equivalency of the food stamp benefit will automatically be deducted from your sales tax on food refund benefit before you receive the benefit. (If you received food stamp benefits for each of the immediate three months, you do not need to complete the application form – you will be automatically approved for benefits.)

If eligible, your sales tax on food refund benefit will be paid electronically. After your benefits have been approved, a plastic debit card, called the Dakota EBT card, will be sent to you along with instructions on how to use the card. The card can be used in most grocery stores anywhere in South Dakota and in most other States. After your first benefit, a report form will be sent to you every three months. You are required to complete it before the next quarterly benefit can be authorized. The form is simple to fill out. All you have to do is complete the quarterly form and return it to the Department of Social Services and your sales tax on food refund benefits will continue (unless you become ineligible).